From: MARGOFCPA@aol.com@inetgw

To: Microsoft ATR

Date: 1/19/02 12:42pm

Subject: Microsoft Settlement

Gentlemen:

This letter is in response to the request for public comment regarding the upcoming

settlement of the Microsoft Litigation.

As a practicing certified public accountant, I am struck by the uneven treatment

that Microsoft seems to be receiving.

As an instructor of Economics I have always used Microsoft as a shining example

of Adam Smith's theory of the "Invisible Hand" ie. "entrepreneurs who, while acting

in their own self-interest, create wealth for themselves, and in doing so benefit

society as well".

I was struck by the behavior of the tax-paid legislators, who create no jobs, do

nothing to increase the generation of tax revenues, and yet try to sit in judgement

Public servants who live off the largesse of hardworking, tax-paying citizens are

getting caught up in this whole notion that if the competion is too keen, then there

must be something wrong with the manner in which they operate. It couldn't possibly be, that they possess such a unique understanding of the technology that is the lifeblood of their organization, or possess such a focused understanding

of how they envision future technology impacting our lives, that the so-called

competition can't measure up.

Yet as I watched the hearings and listened to the testimony of the various CEO's.

I was saddened to see how very antagonistic the questioning of Bill Gates was. Orrin Hatch and his cohorts did themselves no favors, because in my eyes, it was an absolute travesty of justice to see them treating Mr. Gates as if he were

some public enemy to be dealt with!!!!!

While I do believe that no one should be above the law, I am reminded of the anti-trust action that was waged against IBM. It turned out to be nothing more than

a real waste of taxpayers' dollars.

Had there been a judge, who was truly objective hearing the case to begin with,

perhaps the findings would be viewed as credible, but since Thomas Penfield Jackson made it no secret, that he was sure that Microsoft surely did something

dreadfully wrong and it was up to HIM to see that they were stopped no matter the

cost to the consumer, I view the decision as flawed, and anything after it the same.

As to the appeals court, while yes they did indeed come to the same conclusion.

am I correct in understanding that no new information or evidence can be intro-

duced at this time? If yes, it too is flawed, because you had an original trial record

that reflects the actions and decisions of a biased judge.

Finally, I am troubled by the lack of evidence that the consumer was somehow harmed??????????? No one has yet to prove that the lack of choice of operating

systems is somehow bad! You have had Linux touted as both free, and more stable! Well it turns out that its not more stable and now the many companies who moved to its use are finding that the costs associated with system failures are greater and will probably change operating systems.

If you follow this to its logical conclusion the benefits of a Microsoft with a superior

product, used as a standard for an industry if of far more benefit to the consumer.

The benefits are enormous to the industry as a whole, because software developers would rather support a product that commands a larger percentage of the total industry than a lot of competing products. In an economic sense this does indeed

represent an efficient use of scarce resources.

Apple computers made a very poor decision years ago, when it decided that its OS would not be compatible with any other. That decision would come back to haunt them for years. Why should I and many other taxpayers be forced to pay for their lack of understanding of the industry and its extremely competitive nature?

I read recently that Sun Microsystems will not make its software compatible with

Intel based systems because they can sell servers for \$20,000. Yet if their computer language is compatible with an Intel based computer the result is the same equivalent system for \$4,000. Are you going to go after them too?

So you see the list of grievances can go on and on.

I do believe that to force Microsoft to make their code available to competitors

is nothing short of government sponsored theft. The nature of the technology industry is changing so fast that probably the product that caused this ill-conceived undertaking by the Department of Justice is now obsolete.

As a taxpayer, I am disappointed that you are allowing all of these states to clamor

for a piece of Microsoft as if they have all been harmed by them. Again, where is

the proof of injury?

Microsoft's not a chorus of choirboys and Bill Gates is no angel, but neither is

Scott McNealy(Sun Microsystems), Larry Ellison(Oracle), John Chambers(Cisco) Craig Barrett(Intel) and yada yada yada.

I would think that this current crisis of investor confidence created by the likes of

Arthur Andersen and Enron reemphasize the real job of the DOJ.

Thank you for taking the time to read this and I really hope you rethink this whole

issue of what is the proper remedy.

CC: MSFIN@microsoft.com@inetgw